

Listing of Claims:

In order to place the application in form for allowance or better from for appeal, please amend the above-identified application as follows:

Claims 1-15 (cancelled).

Claim 16 (currently amended): A pharmaceutical formulation comprising: spray dried [power] powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds wherein the polymer coating comprises less than 23% by weight of the formulation, wherein said core has an aspect ratio of less than 3 and further wherein no more than 25 wt.-% of the particles are less than 25 micrometers and no more than 2 wt.-% of the particles are over 250 micrometers.

Claim 17 (previously presented): The pharmaceutical formulation according to claim 16 wherein said core has an aspect ratio from about 1 to about 2.

Claim 18 (previously presented): The pharmaceutical formulation according to claim 16 wherein said core an aspect ratio of about 1.

Claim 19 (previously presented): The pharmaceutical formulation according to claim 16 wherein said core is substantially spherical.

Claim 20 (previously presented): The pharmaceutical formulation according to claim 16 wherein said core element has a particle size of between 0.1 μm and 250 μm .

Claim 21 (previously presented): The pharmaceutical formulation of claim 20 wherein said particle size is in the range of 35 μm and 175 μm .

Claim 22 (previously presented): The pharmaceutical formulation of claim 16 wherein said coating comprises less than 20% of the weight of the formulation.

Claim 23 (previously presented): The pharmaceutical formulation according to claim 16 wherein said polymeric coating is an ethyl cellulose coating.

Claim 24 (previously presented): The pharmaceutical formulation of claim 16 wherein the thickness of said coating is within the range of about 0.005 to 25 μm .

Claim 25 (previously presented): The pharmaceutical formulation of claim 16 wherein said pharmaceutically active compound is paracetamol.

Claim 26 (previously presented): The pharmaceutical formulation of clam 16 wherein said pharmaceutically active compound is clarithromycin.

Claim 27 (previously presented): A method of preparing a formulation of spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds where the polymer coating comprises less than 23% by weight of the formulation the method comprising:

mixing said core element and said coating in a diluent to form a mixture; and

spray drying said mixture to form a powder wherein said core has an aspect ratio of less than 3 and wherein no more than 25 wt.-% of particles are less than 25 micrometers and no more than 2 wt.-% of particles are over 250 micrometers.

Claim 28 (previously presented): The method of claim 27 wherein said core has an aspect ratio of from 1 to 2.

Claim 29 (previously presented): The method of claim 27 wherein said core has an aspect ratio of about 1.

Claim 30 (previously presented): The method of claim 27 wherein said core is substantially spherical.